



မှဝధုံခုံခြံ ပြားဆုံးမျှသည် THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.146

AMARAVATI, SATURDAY, FEBRUARY 11, 2023

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT (COMMERCIAL TAXES)

AMENDMENT TO G.O.Ms.No.258, REVENUE (CT-II) DEPARTMENT, DATED: 29.06.2017.

[G.O.Ms.No.39, Revenue (Commercial Taxes), 10th February, 2023.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in Go.Ms.No.258, Revenue (CT-II) Department, Dated 29.06.2017, namely:-

<u>AMENDMENT</u>

In the said notification, -

- (A) in Schedule I 2.5%, -
 - (i) against S. No. 102A, in column (3), for the entry, the following entry shall be substituted, namely: -

"Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)";

(ii) against S. No. 103A, in column (3), for the entry, the following entry shall be substituted, namely: -

"Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]";

- (B) in Schedule II 6%, -
 - (i) against S. No. 48, in column (3), for the entry, the following entry shall be substituted, namely: -

"Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]";

(ii) against S. No. 180, in column (3), for the entry, the following entry shall be substituted, namely: -

"Mathematical boxes, geometry boxes and colour boxes";

(C) in Schedule III – 9%, against S. No. 25, in column (3), for the entry, the following entry shall be substituted, namely: -

"Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]".

2. This notification shall come into force with effect from the 1^{st} day of January, 2023.

N. GULZAR, Secretary to Government (CT) Finance.

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